

EXHIBIT B
ITEMIZED DAILY TIME RECORDS
FOR THE PERIOD OF SEPTEMBER 1, 2023 THROUGH SEPTEMBER 30, 2023

Exhibit B

Bed Bath & Beyond, Inc., et al.
Time Detail by Project Category
September 1, 2023 through September 30, 2023

Professional	Date	Hours	Time Description
Business Plan			
Bresnahan, Thomas	9/11/2023	1.0	Participate on call with Alix, Debtors and A&M team (Greenberg, Bresnahan, Londo, Brouwer, Sinclair) re: long term forecasts
Brouwer, Matthew	9/11/2023	1.0	Participate on call with Debtor, Alix Partners and A&M (Greenberg, Bresnahan, Londo, Brouwer, Sinclair) re: long term forecasts
Greenberg, Mark	9/11/2023	1.0	Call with CFO, Alix and A&M team (Greenberg, Bresnahan, Londo, Brouwer, Sinclair) to discuss long-term forecasting
Londo, Mason	9/11/2023	1.0	Participate on call with Alix, Debtors and A&M team (Greenberg, Bresnahan, Londo, Brouwer, Sinclair) re: long term forecasts
Sinclair, Gibbons	9/11/2023	1.0	Call with Alix, Debtors and A&M team (Greenberg, Sinclair, Brouwer, Bresnahan, Londo) re: long-range forecast
Bresnahan, Thomas	9/11/2023	0.8	Internal call (Greenberg, Brouwer, Bresnahan, Sinclair) re: long term forecasting
Brouwer, Matthew	9/11/2023	0.8	Internal call (Greenberg, Brouwer, Bresnahan, Sinclair) to discuss long term forecasting
Greenberg, Mark	9/11/2023	0.6	Call (partial) with A&M team (Greenberg, Brouwer, Bresnahan, Sinclair) to discuss long-term forecasting
Sinclair, Gibbons	9/11/2023	0.8	Call with A&M team (Greenberg, Brouwer, Bresnahan, Sinclair) re: long-range forecasting
Brouwer, Matthew	9/11/2023	1.3	Review documentation to prepare for call with Debtors, Alix Partners and A&M re: long term forecasts
Greenberg, Mark	9/11/2023	0.2	Prepare for call with CFO to discuss long-term forecasting
Sinclair, Gibbons	9/11/2023	0.7	Review long-term forecasts in preparation for call with Crossen
Sinclair, Gibbons	9/11/2023	0.4	Summarize call with Debtors' CFO re: long-term forecasting
Sinclair, Gibbons	9/12/2023	1.2	Draft internal memorandum re: call with Debtors' CFO re: long-term forecasting
Brouwer, Matthew	9/25/2023	0.2	Correspond with Debtors re: historical forecasts
Subtotal		12.0	
Case Administration			
Brouwer, Matthew	9/5/2023	0.4	Update internal A&M work plan
Brouwer, Matthew	9/6/2023	0.2	Update internal A&M work plan
Subtotal		0.6	
Cash Budget			
Brouwer, Matthew	9/1/2023	0.9	Review weekly operational report
Brouwer, Matthew	9/1/2023	0.8	Review latest weekly cash flow forecast
Sterling, Andrew	9/1/2023	2.4	Prepare budget-to-actual cash variance report
Sterling, Andrew	9/1/2023	1.1	Analyze weekly operational update
Brouwer, Matthew	9/5/2023	0.5	Review updated weekly cash flow forecast
Brouwer, Matthew	9/5/2023	0.4	Review weekly operational report provided by the Debtors
Sinclair, Gibbons	9/5/2023	0.4	Develop weekly fee estimate
Sterling, Andrew	9/5/2023	2.8	Analyze weekly cash flow budget
Brouwer, Matthew	9/6/2023	0.8	Review latest weekly cash flow report
Greenberg, Mark	9/6/2023	0.2	Review UCC professional fee estimates

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Greenberg, Mark	9/6/2023	0.1	Correspond with Debtors re: UCC professional fee estimates
Sinclair, Gibbons	9/6/2023	0.7	Develop weekly fee estimate
Brouwer, Matthew	9/7/2023	0.2	Correspondence with Alix Partners re: operational report
Brouwer, Matthew	9/7/2023	0.3	Call with Alix Partners re: cash flow forecast
Greenberg, Mark	9/7/2023	0.4	Review updated cash flow report
Sterling, Andrew	9/7/2023	2.8	Prepare budget-to-actual cash variance report
Sterling, Andrew	9/7/2023	1.1	Analyze weekly operational update
Brouwer, Matthew	9/8/2023	0.6	Review updated liquidity analysis
Brouwer, Matthew	9/8/2023	0.7	Review updated liquidity report / recovery analysis
Greenberg, Mark	9/8/2023	1.3	Analyze latest operational update
Greenberg, Mark	9/12/2023	0.3	Review cash sources & uses correspondence from Debtors
Sinclair, Gibbons	9/12/2023	0.3	Review Debtors' cash sources and uses
Greenberg, Mark	9/13/2023	0.9	Analyze cash sources & uses
Greenberg, Mark	9/13/2023	0.6	Review cash budget detail
Sinclair, Gibbons	9/13/2023	0.2	Research Debtors' cash sources and uses
Sinclair, Gibbons	9/13/2023	3.4	Review tax proofs of claims re: Debtors' cash sources and uses
Sinclair, Gibbons	9/13/2023	0.4	Review Debtors' winddown budget re: Debtors' cash sources and uses
Sinclair, Gibbons	9/13/2023	1.3	Develop weekly professional fee estimate
Brouwer, Matthew	9/14/2023	1.1	Review updated weekly cash flow forecast
Greenberg, Mark	9/14/2023	0.2	Correspond with Debtors re: UCC professional fee estimates
Brouwer, Matthew	9/15/2023	1.4	Review updated weekly operational report
Sterling, Andrew	9/15/2023	2.5	Prepare budget-to-actual cash variance report
Sterling, Andrew	9/15/2023	1.1	Analyze weekly operational update
Greenberg, Mark	9/16/2023	0.2	Correspond with Debtors re: tax payments
Sinclair, Gibbons	9/16/2023	0.7	Research prepetition taxes paid from the petition date
Greenberg, Mark	9/17/2023	0.2	Review professional fee carve out estimate
Greenberg, Mark	9/17/2023	0.5	Review cash budget detail
Brouwer, Matthew	9/18/2023	2.3	Analyze flow of funds provided by the Debtors
Brouwer, Matthew	9/18/2023	0.9	Analyze costs related to the winddown of the estate
Sinclair, Gibbons	9/18/2023	0.4	Review postpetition expenses for winddown budget analysis
Sterling, Andrew	9/18/2023	1.4	Analyze weekly cash flow budget
Brouwer, Matthew	9/19/2023	1.3	Review Debtors' cash forecast to assess ability to pay admin and priority claims
Sinclair, Gibbons	9/20/2023	0.9	Develop weekly professional fee estimate

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Brouwer, Matthew	9/21/2023	0.8	Update analysis of winddown costs
Greenberg, Mark	9/21/2023	0.3	Correspond with Debtors re: UCC professional fee estimates
Brouwer, Matthew	9/22/2023	0.6	Review operational update report
Brouwer, Matthew	9/22/2023	0.4	Review updated liquidity forecast provided by the Debtors
Sterling, Andrew	9/23/2023	1.2	Prepare budget-to-actual cash variance report
Sterling, Andrew	9/24/2023	1.5	Prepare budget-to-actual cash variance report
Brouwer, Matthew	9/25/2023	0.4	Update analysis of winddown costs
Brouwer, Matthew	9/26/2023	0.6	Analyze support from Alix Partners re: pre-filing tax payments
Sinclair, Gibbons	9/26/2023	1.5	Review operational reports for prepetition tax payments
Sinclair, Gibbons	9/26/2023	0.8	Develop weekly professional fee estimate
Sterling, Andrew	9/26/2023	1.5	Analyze weekly operational update
Greenberg, Mark	9/27/2023	0.6	Review final cash flows prepared by Debtors
Greenberg, Mark	9/27/2023	0.1	Correspond with Debtors re: estimated UCC professional fees
Sinclair, Gibbons	9/27/2023	0.6	Develop weekly professional fee estimate
Sterling, Andrew	9/27/2023	0.8	Analyze weekly operational update
Sterling, Andrew	9/27/2023	2.9	Analyze weekly cash flow budget
Brouwer, Matthew	9/28/2023	1.2	Analyze updated cash flow forecast
Greenberg, Mark	9/28/2023	0.2	Correspond with Debtors re: estimated UCC professional fees
Greenberg, Mark	9/28/2023	0.1	Correspond with Debtors re: operational update
Sterling, Andrew	9/28/2023	0.9	Analyze estimated FILO recoveries
Brouwer, Matthew	9/29/2023	0.8	Review final operating report
Brouwer, Matthew	9/29/2023	0.3	Review admin / priority claim funding sources
Sterling, Andrew	9/29/2023	1.4	Analyze weekly operational update
Sterling, Andrew	9/29/2023	1.0	Analyze weekly cash flow budget
Subtotal		61.5	

Claims / Liabilities Subject to Compromise			
Brouwer, Matthew	9/8/2023	0.7	Analyze admin and priority claim estimates
Greenberg, Mark	9/11/2023	0.4	Correspond with unsecured creditor and Debtors re: outstanding post-petition obligation
Brouwer, Matthew	9/13/2023	0.8	Participate on call with Alix Partners and A&M team (Brouwer, Greenberg, Sinclair) re: admin / priority claims
Greenberg, Mark	9/13/2023	0.8	Call with Debtors and A&M team (Brouwer, Greenberg, Sinclair) to discuss administrative and priority claims
Sinclair, Gibbons	9/13/2023	0.8	Call with Alix Partners and A&M team (Brouwer, Greenberg, Sinclair) re: admin /priority claims
Brouwer, Matthew	9/13/2023	0.5	Prepare for call with Alix Partners re: admin / priority claims

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Brouwer, Matthew	9/13/2023	0.7	Review support for 503b9 claims provided by the Debtors
Brouwer, Matthew	9/13/2023	1.3	Analyze filed proofs of claim related to admin / priority claims
Brouwer, Matthew	9/14/2023	1.5	Review support for priority tax claims
Brouwer, Matthew	9/14/2023	0.9	Review outstanding litigation claims
Brouwer, Matthew	9/17/2023	1.1	Review updated support for priority and admin claims provided by Alix Partners
Brouwer, Matthew	9/18/2023	1.9	Assess admin and priority claim estimates provided by the Debtors
Brouwer, Matthew	9/18/2023	1.3	Update admin and priority claim analysis
Greenberg, Mark	9/18/2023	1.7	Analyze admin and priority claims
Brouwer, Matthew	9/19/2023	2.5	Update admin and priority claim analysis
Brouwer, Matthew	9/19/2023	0.2	Correspond with UCC counsel regarding admin and priority claims
Brouwer, Matthew	9/19/2023	1.9	Review detail supporting priority tax claims
Greenberg, Mark	9/19/2023	0.3	Call with UCC counsel to discuss admin and priority claims
Greenberg, Mark	9/19/2023	0.9	Analyze admin and priority claims
Brouwer, Matthew	9/20/2023	1.0	Call with UCC counsel and A&M team (Greenberg, Brouwer) re: priority / admin claims
Greenberg, Mark	9/20/2023	0.9	Call with UCC counsel (partial) and A&M team (Greenberg, Brouwer) to discuss admin and priority claims
Brouwer, Matthew	9/20/2023	1.6	Update admin / priority claim analysis
Brouwer, Matthew	9/21/2023	0.6	Update admin / priority claim analysis
Brouwer, Matthew	9/22/2023	0.3	Update admin / priority claim analysis
Greenberg, Mark	9/26/2023	0.2	Correspond with UCC counsel re: admin and priority claims
Greenberg, Mark	9/26/2023	0.6	Review admin and priority claims
Brouwer, Matthew	9/27/2023	0.3	Update admin / priority claim analysis
Subtotal		25.7	
Court Attendance / Participation			
Brouwer, Matthew	9/12/2023	1.9	Attend plan confirmation hearing
Greenberg, Mark	9/12/2023	1.9	Attend plan confirmation hearing
Sinclair, Gibbons	9/12/2023	1.9	Attend plan confirmation hearing
Subtotal		5.7	
Employee Matters			
Schoenbrun, Max	9/6/2023	0.6	Analyze stock prices for peer companies re: employee compensation analysis
Schoenbrun, Max	9/6/2023	0.4	Analyze peer companies re: employee compensation analysis
Yudell, Vance	9/6/2023	1.1	Review stock price details for Debtors' peer companies re: employee compensation analysis
Schoenbrun, Max	9/7/2023	0.3	Analyze Debtors' compensation practices
Schoenbrun, Max	9/7/2023	0.7	Review Debtors' compensation analysis

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Sinclair, Gibbons	9/7/2023	1.8	Review updated board materials for executive compensation analyses
Yudell, Vance	9/7/2023	1.2	Review peer severance arrangements for executive level employees
Hoeinghaus, Allison	9/8/2023	0.2	Review employee severance arrangements
Sinclair, Gibbons	9/8/2023	2.7	Review updated board materials for executive compensation analyses
Sinclair, Gibbons	9/8/2023	1.8	Develop summary of executive compensation materials
Yudell, Vance	9/8/2023	1.8	Review peer severance arrangements for non-executive level employees
Hoeinghaus, Allison	9/11/2023	0.5	Review director compensation arrangements
Yudell, Vance	9/15/2023	1.4	Review diligence materials re: director compensation presentations for the board
Yudell, Vance	9/18/2023	2.0	Review diligence materials re: executive compensation presentations for the board
Hoeinghaus, Allison	9/27/2023	0.9	Review executive compensation arrangements
Subtotal		17.4	
Fee Application			
Sinclair, Gibbons	9/14/2023	2.1	Draft August fee statement
Greenberg, Mark	9/20/2023	2.6	Review August fee statement
Greenberg, Mark	9/26/2023	0.3	Review August fee statement
Sinclair, Gibbons	9/26/2023	1.2	Draft August fee statement
Sinclair, Gibbons	9/27/2023	0.5	Update August fee statement
Subtotal		6.7	
Financial & Operational Matters			
Brouwer, Matthew	9/1/2023	0.5	Review updated diligence tracker
Brouwer, Matthew	9/1/2023	0.4	Review board material index
Brouwer, Matthew	9/1/2023	0.3	Correspondence with UCC counsel re: document production
Brouwer, Matthew	9/1/2023	1.3	Review document production provided by the Debtors
Sinclair, Gibbons	9/1/2023	0.6	Review board materials in Debtors' latest document production
Brouwer, Matthew	9/5/2023	0.3	Supervise due diligence tracker update
Brouwer, Matthew	9/5/2023	0.2	Correspond with Debtors re: outstanding document requests
Sinclair, Gibbons	9/5/2023	0.8	Update diligence request list
Sinclair, Gibbons	9/5/2023	1.5	Review board of director document production for missing data
Sinclair, Gibbons	9/5/2023	0.5	Update summary of board of director minutes
Sinclair, Gibbons	9/5/2023	2.3	Review board of director resolutions re: business transformation
Sinclair, Gibbons	9/5/2023	0.7	Review dataroom for board minutes
Brouwer, Matthew	9/6/2023	0.9	Review and update document request tracker

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	9/6/2023	1.3	Review board resolutions re: share repurchases
Sinclair, Gibbons	9/6/2023	0.4	Draft internal memoranda re: board minutes
Sinclair, Gibbons	9/6/2023	0.8	Research Debtors' historical organizational structure
Sterling, Andrew	9/6/2023	1.4	Prepare analysis on insider stock sales/purchases
Brouwer, Matthew	9/7/2023	2.1	Review board of directors materials
Brouwer, Matthew	9/7/2023	1.2	Review Everlaw data room productions
Brouwer, Matthew	9/7/2023	1.1	Review insider stock sales/purchases analysis
Sinclair, Gibbons	9/7/2023	1.5	Review board materials for investment banker valuations
Brouwer, Matthew	9/8/2023	0.5	Review document production provided by the Debtors
Brouwer, Matthew	9/9/2023	0.8	Review and update share repurchase analysis
Brouwer, Matthew	9/11/2023	0.6	Review share repurchase analysis
Brouwer, Matthew	9/11/2023	0.1	Correspond with Alix Partners re: outstanding information requests
Brouwer, Matthew	9/11/2023	0.9	Review data room production
Sinclair, Gibbons	9/11/2023	1.3	Review latest board material production
Sinclair, Gibbons	9/12/2023	0.2	Review document database for information re: 3rd party advisors
Brouwer, Matthew	9/13/2023	0.8	Update diligence list
Brouwer, Matthew	9/13/2023	0.3	Correspond with Debtor professionals re: outstanding information requests
Greenberg, Mark	9/18/2023	0.3	Research record retention costs
Greenberg, Mark	9/19/2023	0.3	Correspond with plan administrator re: record retention
Brouwer, Matthew	9/21/2023	0.6	Call with A&M team (Greenberg, Brouwer, Sinclair) to discuss outstanding due diligence items
Greenberg, Mark	9/21/2023	0.6	Call with A&M team (Greenberg, Brouwer, Sinclair) to discuss outstanding due diligence items
Sinclair, Gibbons	9/21/2023	0.6	Call with A&M team (Greenberg, Brouwer, Sinclair) to discuss outstanding due diligence items
Brouwer, Matthew	9/21/2023	0.4	Update outstanding due diligence list
Sinclair, Gibbons	9/21/2023	0.7	Review document dataroom for capex materials
Sinclair, Gibbons	9/21/2023	0.7	Draft memorandum to Alix for outstanding diligence items
Sinclair, Gibbons	9/21/2023	2.8	Review board /sub-committee minutes for references to additional meetings
Brouwer, Matthew	9/22/2023	0.3	Review responses to due diligence requests provided by Alix Partners
Sinclair, Gibbons	9/22/2023	1.9	Summarize board of director data for diligence request
Sinclair, Gibbons	9/22/2023	0.5	Review solvency certificates for diligence request
Brouwer, Matthew	9/25/2023	0.6	Review due diligence responses from Alix Partners
Brouwer, Matthew	9/25/2023	0.7	Review capex spend support
Sinclair, Gibbons	9/25/2023	0.7	Review Debtors' capex data for diligence request
Sinclair, Gibbons	9/25/2023	0.9	Review Debtors' depreciation worksheet for capex analysis

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Professional	Date	Hours	Time Description
Brouwer, Matthew	9/26/2023	0.5	Review responses to due diligence requests provided by Alix Partners
Sinclair, Gibbons	9/26/2023	0.2	Correspond with Alix re: outstanding diligence requests
Brouwer, Matthew	9/27/2023	1.3	Update historical event timeline at request of UCC counsel
Brouwer, Matthew	9/27/2023	0.7	Update share repurchase analysis
Brouwer, Matthew	9/27/2023	2.2	Review plan administrator transition report
Sinclair, Gibbons	9/27/2023	0.3	Review additional capex data from Debtors
Sinclair, Gibbons	9/27/2023	0.2	Correspond with Alix re: diligence requests
Brouwer, Matthew	9/28/2023	0.4	Review borrowing base support provided by Alix Partners
Brouwer, Matthew	9/28/2023	0.5	Review updated capex spend support
Subtotal		44.5	
General Correspondence with Debtor & Debtors' Professionals			
Brouwer, Matthew	9/1/2023	1.1	Correspond with Alix Partners re: outstanding requests, preference analysis, solvency analysis, liquidity forecasts
Greenberg, Mark	9/25/2023	0.2	Correspond with Debtors re: billing information for plan administrator
Subtotal		1.3	
General Correspondence with Other Professionals			
Greenberg, Mark	9/8/2023	0.2	Correspond with plan administrator re: case status
Greenberg, Mark	9/12/2023	0.8	Call with plan administrator to discuss case update
Subtotal		1.0	
General Correspondence with UCC & UCC Counsel			
Greenberg, Mark	9/5/2023	0.2	Call with UCC member to discuss case status
Greenberg, Mark	9/11/2023	0.3	Call with UCC counsel to discuss oversight board membership and amended plan
Greenberg, Mark	9/13/2023	0.1	Correspond with UCC re: case status
Greenberg, Mark	9/18/2023	0.5	Call with UCC member to discuss case status
Greenberg, Mark	9/19/2023	0.2	Correspond with UCC member re: case status
Greenberg, Mark	9/26/2023	0.2	Correspond with UCC member re: case status
Greenberg, Mark	9/28/2023	0.2	Correspond with unsecured creditor re: case status
Subtotal		1.7	
Intercompany Claims			
Sinclair, Gibbons	9/11/2023	0.3	Review board presentation re: intercompany reporting issues
Subtotal		0.3	
Miscellaneous Motions			
Sterling, Andrew	9/11/2023	1.4	Review landlord objections for lease tracker
Greenberg, Mark	9/13/2023	0.2	Review tax motion

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Sterling, Andrew	9/18/2023	1.4	Review settlement agreement between the Debtors and the Mexico JV partner
Brouwer, Matthew	9/22/2023	0.5	Review docket re: Texas Taxing Authority
Subtotal		3.5	
Plan of Reorganization / Disclosure Statement			
Greenberg, Mark	9/1/2023	0.6	Call with UCC counsel to discuss plan
Brouwer, Matthew	9/5/2023	0.3	Review limited objections to the Plan
Brouwer, Matthew	9/5/2023	0.9	Review draft plan confirmation order
Greenberg, Mark	9/5/2023	0.4	Correspond with UCC counsel re: plan administrator agreement
Greenberg, Mark	9/5/2023	1.0	Review and comment on draft plan administrator agreement
Greenberg, Mark	9/5/2023	0.4	Correspond with UCC counsel re: oversight board membership
Sterling, Andrew	9/5/2023	0.7	Review dockets re: plan objection / landlord matters
Brouwer, Matthew	9/6/2023	0.7	Review updated creditor recovery analysis
Greenberg, Mark	9/6/2023	0.2	Review and comment on revised draft plan administrator agreement
Greenberg, Mark	9/6/2023	0.4	Call with UCC member re: post-effective date activity
Greenberg, Mark	9/6/2023	0.4	Call with UCC counsel to discuss plan administrator agreement
Sterling, Andrew	9/6/2023	1.1	Analyze estimated FILO recoveries
Sterling, Andrew	9/6/2023	1.9	Review objections to confirmation of plan
Brouwer, Matthew	9/7/2023	1.9	Review amended plan of reorganization
Brouwer, Matthew	9/7/2023	0.7	Review Plan objections
Sterling, Andrew	9/7/2023	1.6	Analyze estimated FILO recoveries
Brouwer, Matthew	9/8/2023	0.6	Review updated recovery analysis
Brouwer, Matthew	9/8/2023	1.4	Review filed documents supporting plan confirmation
Greenberg, Mark	9/8/2023	0.3	Review Etlin declaration in support of DS and plan
Greenberg, Mark	9/8/2023	0.4	Review memorandum of law in support of DS and plan
Greenberg, Mark	9/8/2023	0.9	Review findings of facts supporting DS and plan
Sinclair, Gibbons	9/8/2023	1.2	Prepare summary of plan objections
Greenberg, Mark	9/11/2023	0.6	Call with UCC member to discuss oversight board membership
Sinclair, Gibbons	9/11/2023	0.5	Review workplans in preparation for plan confirmation
Brouwer, Matthew	9/12/2023	1.1	Review amended Plan
Brouwer, Matthew	9/12/2023	0.8	Review plan administrator agreement
Sinclair, Gibbons	9/12/2023	0.5	Review plan documents in preparation for confirmation hearing
Greenberg, Mark	9/13/2023	0.4	Review second amended plan
Greenberg, Mark	9/13/2023	0.2	Review plan objection of Texas taxing authorities

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Sterling, Andrew	9/13/2023	2.5	Review amended Chapter 11 plan/disclosure statement
Brouwer, Matthew	9/15/2023	1.6	Review final confirmation order and findings of fact
Greenberg, Mark	9/16/2023	0.2	Review findings of facts supporting DS and plan
Sterling, Andrew	9/19/2023	0.5	Prepare presentation for UCC re: estimated FILO recoveries
Brouwer, Matthew	9/21/2023	0.7	Review post effective date checklist for plan administrator
Brouwer, Matthew	9/21/2023	0.9	Prepare post effective date task list for plan administrator transition
Greenberg, Mark	9/21/2023	0.3	Supervise development of plan administrator task list
Greenberg, Mark	9/21/2023	0.6	Review and comment on plan administrator task list
Sinclair, Gibbons	9/21/2023	0.4	Review post-confirmation issues list
Sinclair, Gibbons	9/22/2023	0.2	Review SEC filings re: plan of reorganization
Brouwer, Matthew	9/27/2023	0.5	Call with UCC counsel, Alix Partners, Proskauer, K&E and A&M (Brouwer, Greenberg) re: plan effective date
Greenberg, Mark	9/27/2023	0.5	Call with Debtors, lenders, UCC counsel, and A&M team (Brouwer, Greenberg) to discuss plan effectiveness
Brouwer, Matthew	9/27/2023	0.4	Review updated asset recovery analysis
Brouwer, Matthew	9/28/2023	0.6	Review updated asset recovery analysis
Greenberg, Mark	9/28/2023	0.1	Correspond with UCC counsel re: plan effectiveness
Greenberg, Mark	9/29/2023	0.1	Review notice of plan effectiveness
Sinclair, Gibbons	9/29/2023	0.1	Review notice of plan effective date
Subtotal		32.3	

Potential Avoidance Actions / Litigation Matters			
Brouwer, Matthew	9/1/2023	0.4	Review preference analysis document request responses from Debtors
Sinclair, Gibbons	9/1/2023	0.5	Correspond with Debtors re: preference analysis
Sinclair, Gibbons	9/1/2023	0.4	Correspond with ASK re: preference analysis
Brouwer, Matthew	9/5/2023	0.4	Review data request responses re: preference analysis
Sinclair, Gibbons	9/5/2023	0.2	Call with AlixPartners re: preference analysis
Sinclair, Gibbons	9/5/2023	0.3	Correspond with ASK re: preference analysis
Sinclair, Gibbons	9/5/2023	0.4	Research D&O litigation
Sinclair, Gibbons	9/5/2023	0.4	Review vendor contacts for preference analysis
Brouwer, Matthew	9/6/2023	0.4	Review document request responses related to preference analysis
Sinclair, Gibbons	9/6/2023	0.7	Review unpaid invoice data for preference analysis
Brouwer, Matthew	9/8/2023	0.2	Review preference analysis document request responses from Debtors
Sinclair, Gibbons	9/13/2023	0.5	Research additional preference diligence requests from ASK
Sinclair, Gibbons	9/14/2023	0.6	Research additional D&O litigation
Sinclair, Gibbons	9/15/2023	2.2	Review landlord legal entities for preference analysis

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Time Detail by Project Category
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Professional	Date	Hours	Time Description
Sinclair, Gibbons	9/18/2023	1.5	Reconcile landlord preference payments
Sinclair, Gibbons	9/18/2023	0.6	Update landlord preference payments analysis
Sinclair, Gibbons	9/25/2023	0.5	Draft memorandum to ASK re: preference analysis requests
Sinclair, Gibbons	9/25/2023	0.6	Review vendor data for preference analysis
Brouwer, Matthew	9/26/2023	0.1	Correspond with UCC counsel re: outstanding litigation
Greenberg, Mark	9/26/2023	0.2	Call with UCC counsel to discuss litigation
Sinclair, Gibbons	9/26/2023	0.8	Review post-petition payments for preference analysis
Sinclair, Gibbons	9/26/2023	0.5	Research postpetition vendor payment discrepancies re: preference analysis
Brouwer, Matthew	9/27/2023	0.8	Call with UCC counsel and A&M (Greenberg, Brouwer) re: outstanding litigation
Greenberg, Mark	9/27/2023	0.8	Call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss litigation
Greenberg, Mark	9/27/2023	0.2	Call with UCC counsel to discuss litigation
Bresnahan, Thomas	9/29/2023	1.1	Call (partial) with UCC counsel and A&M team (Greenberg, Brouwer, Bresnahan) to discuss litigation
Brouwer, Matthew	9/29/2023	1.3	Call with UCC counsel and A&M team (Greenberg, Brouwer, Bresnahan) to discuss litigation
Greenberg, Mark	9/29/2023	1.3	Call with UCC counsel and A&M team (Greenberg, Brouwer, Bresnahan) to discuss litigation
Subtotal		17.9	

Valuation			
Bresnahan, Thomas	9/1/2023	2.7	Conduct cash flow scenario analysis of Debtors' long range forecast
Bresnahan, Thomas	9/1/2023	1.4	Review discrepancies in Debtors' long range forecast
Bresnahan, Thomas	9/1/2023	0.6	Analyze Debtors' long range forecast re: projected performance and financial condition
Londo, Mason	9/1/2023	0.9	Review board materials for assumptions related to long-term forecast
Londo, Mason	9/1/2023	2.7	Conduct stress test of Debtors' forecast for solvency analysis
Londo, Mason	9/1/2023	1.0	Adjust projected balance sheet for impact of divested companies for solvency analysis
Londo, Mason	9/5/2023	1.8	Revise Debtors' forecast assumptions to assess projected performance and financial condition
Sinclair, Gibbons	9/5/2023	0.3	Correspond with UCC counsel re: solvency analysis
Bresnahan, Thomas	9/6/2023	0.4	Internal call with A&M team (Greenberg, Sinclair, Brouwer, Bresnahan) re: solvency analysis
Brouwer, Matthew	9/6/2023	0.4	Internal A&M call (Greenberg, Bresnahan, Sinclair, Brouwer) re: solvency analysis
Greenberg, Mark	9/6/2023	0.4	Call with A&M team (Greenberg, Sinclair, Brouwer, Bresnahan) to discuss solvency analysis
Sinclair, Gibbons	9/6/2023	0.4	Call with A&M team (Greenberg, Sinclair, Brouwer, Bresnahan) to discuss solvency analysis
Bresnahan, Thomas	9/6/2023	0.8	Analyze discrepancies in Debtors' long-range forecast
Bresnahan, Thomas	9/6/2023	0.2	Draft memorandum re: long-range forecast issues
Brouwer, Matthew	9/6/2023	0.2	Correspondence with UCC counsel re: solvency

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Time Detail by Project Category
September 1, 2023 through September 30, 2023

Professional	Date	Hours	Time Description
Brouwer, Matthew	9/6/2023	0.5	Review long term cash flow forecasts re: solvency
Londo, Mason	9/6/2023	2.0	Revise Debtors' forecast assumptions to assess projected performance and financial condition
Londo, Mason	9/6/2023	2.1	Adjust internal long-term cash flow model for impact of actual performance
Sinclair, Gibbons	9/6/2023	0.6	Review updated solvency questionnaire for Debtors
Sinclair, Gibbons	9/6/2023	0.3	Correspond with UCC counsel re: solvency analysis
Sinclair, Gibbons	9/6/2023	0.2	Call with UCC counsel re: solvency analysis
Sinclair, Gibbons	9/6/2023	0.4	Correspond internally re: solvency analysis
Londo, Mason	9/7/2023	2.0	Adjust sensitivity mechanics in Debtors' cash flow forecast
Sinclair, Gibbons	9/7/2023	1.6	Review Debtors' bank statements for solvency analysis
Sinclair, Gibbons	9/7/2023	1.6	Review updated board materials for forecasts
Sinclair, Gibbons	9/7/2023	0.7	Review updated board presentations for solvency data
Hurley, Stephen	9/8/2023	1.6	Review new document production for solvency materials
Londo, Mason	9/8/2023	1.2	Compare Debtors' forecast models for assumptions
Londo, Mason	9/8/2023	0.8	Compare Debtors' forecast models for actual performance
Sinclair, Gibbons	9/8/2023	0.4	Develop summary of solvency materials
Sinclair, Gibbons	9/11/2023	0.7	Research outstanding solvency analysis diligence items
Sinclair, Gibbons	9/11/2023	0.4	Review solvency questionnaire in preparation for call with Crossen
Sinclair, Gibbons	9/11/2023	0.3	Correspond internally re: solvency analysis
Sinclair, Gibbons	9/11/2023	0.7	Review additional board minutes for solvency analysis
Londo, Mason	9/12/2023	1.8	Analyze Debtors' long-term forecast re: projected performance and financial condition
Sinclair, Gibbons	9/28/2023	0.2	Review updated solvency materials
Subtotal		34.3	
Grand Total		266.4	